

Methodology

To assemble the hundreds of spending reductions and cost saving reforms proposed in *Back in Black*, the Office of Senator Tom Coburn spent thousands of hours thoroughly reviewing department and program missions, performance evaluations, budget justifications, and grant awards, as well as reports and audits issued by the Government Accountability Office (GAO), Inspectors General, the Office of Management and Budget (OMB), the Congressional Budget Office (CBO), and the Congressional Research Service (CRS), the recommendations of a variety of budget and public policy experts, and oversight reports and investigations conducted by Senator Coburn's staff on the Senate Homeland Security and Government Affairs.

For the discretionary savings estimates, cost estimates were derived from multiple entities, including CBO, OMB, and CRS.

Every department and virtually every major government program was evaluated to determine if one or more of the following criteria was applicable:

- **Not Needed** — Serves no vital or essential federal role or has outlived its intended purpose.
- **Does Not Meet Any Need** — Little or no evidence to demonstrate results or effectiveness achieving stated goals.
- **Wasteful** — Significant amounts of silly or unjustifiable expenditures.
- **Duplicative** — Duplicates or overlaps existing government agencies or initiatives.
- **Not a Priority at this Time** — Mission cannot be justified within today's budgetary constraints.
- **Not Cost Efficient** — Benefits do not exceed the costs.
- **Parochial** — Serves a local or special interest with no overriding federal role and exceeds the limited powers granted to Congress enumerated in Article 1, Section 8 of the U.S. Constitution.
- **Mismanaged** — Significant amounts of erroneous, fraudulent and improper expenditures, excessive overhead and administrative costs, or otherwise poorly administered or implemented.

Proposals to eliminate, consolidate, reform, or end a department, agency, program, or project were reached based upon the results of this evaluation.

The revenue savings proposed in *Back in Black* relied upon an evaluation of certain components within the tax code by the Office of Senator Tom Coburn as well as research and estimates conducted by the Joint Committee on Taxation, Taxpayer Policy Center, Committee for a Responsible Federal Budget, GAO, CRS, CBO, and the Treasury Inspector General for Tax Administration. The tax expenditures, loopholes, or tax subsidies were evaluated to determine whether one or more of the following criteria applied:

- **Spending** — Provision is spending provided through the tax code.
- **Questionable Policy** — Tax provision incentivizes behaviors with consequences that are not national priorities.
- **High Rate of Waste or Fraud** — Significant amount of improper payments or fraud.
- **Duplicative** — Provision duplicates other benefits provided by the federal government.
- **Special Interest Earmark** — Provision benefits only a narrow group or industry.

Proposals to eliminate, consolidate, reform, or end a provision within the tax code were reached based upon the results of this evaluation.

For the Medicare and Medicaid programs, resources from the National Commission on Fiscal Responsibility and Reform, CBO, and the Department of Health and Human Services' Office of Inspector General were utilized.

For the Social Security and disability programs, numerous reports and recommendations were considered, including those of the Social Security Advisory Board, the SSA Office of Inspector General, and GAO as well as suggestions from CBO were reviewed. Staff also conducted a number of interviews with individuals within SSA, who provided insight on agency practice and interpretation of statutes and regulations.

The Social Security Office of the Actuary analyzed Senator Coburn's proposed reforms to the Social Security OASI and SSDI programs and determined the plan provides trust fund solvency for at least 75 years.

Most of our excesses are the result of decades of Congress overstepping the limited powers granted to the federal government by the U.S. Constitution